

SECTION 4 - WAGE REPORTING

1 WAGE REPORTING

As an employer covered under Wisconsin's Unemployment Insurance law you are required to report quarterly wage information for each of your employees. This system of collecting detailed wage information is referred to as WAGE REPORTING.

The wage detail is required *in addition* to the quarterly UI contribution tax report. Each employer is required to furnish a report containing wage data for every employee paid in the calendar quarter. The wage data must include employee social security number, first and last name, and total gross wages PAID during the quarter. You are required to file the wage and contribution reports even though you may be unable to make the required contribution payment.

Reports are filed four times a year, based on the following reporting schedule:

Reporting Period	Report Due
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

Wage reports may be submitted using the following methods: Internet, Dial-Up to our Electronic Bulletin Board, Magnetic Media, or Paper. Internet or Electronic/Magnetic Media filing is required once an employer reaches certain employment levels.

Beginning with 1st Quarter 2001: Employers with 100 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2006: Employers with 75 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2007: Employers with 50 or more employees must file their reports electronically, or via Internet.

Bookkeepers, Service Bureaus, Accountants, CPAs and Payroll Service Agencies who prepare quarterly reports on behalf of 25 or more client employers are required to use electronic or magnetic media reporting methods.

Beginning with 3rd Quarter 2006: Agents who prepare reports on behalf of 1 – 24 client employers are required to report via Internet.

Employers who are currently reporting with paper forms are strongly encouraged to convert to Internet reporting. Please refer to Part 2 for more information on this reporting option.

If after reading our handbook, you need assistance converting your paper wage reports to electronic or magnetic media, please call Wage Record Reporting at 608-266-0528, or e-mail us at wagenet@dwd.state.wi.us.